

Senate Daily Reader

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State of South Dakota

SEVENTY-EIGHTH SESSION
LEGISLATIVE ASSEMBLY, 2003

400I0276

SENATE TAXATION COMMITTEE ENGROSSED NO. **SB 35** - 01/22/2003

Introduced by: The Committee on Taxation at the request of the Department of Revenue

1 FOR AN ACT ENTITLED, An Act to require retailers to electronically file sales and
2 contractors' excise tax returns and to electronically pay the tax.

3 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF SOUTH DAKOTA:

4 Section 1. That § 10-45-27 be amended to read as follows:

5 10-45-27. Any person who is the holder of a sales tax permit or is a retailer whose receipts
6 are subject to sales tax in this state during the periods specified by this section shall make a return
7 and remittance to the Department of Revenue on forms prescribed and furnished by the
8 department in the following manner:

9 (1) ~~Any person whose tax liability is one thousand dollars or more annually, shall file the~~
10 ~~return and remit the tax on or before the twentieth day of the month following each~~
11 ~~monthly period;~~

12 ~~—(2)—~~Any person whose tax liability is less than one thousand dollars annually, shall ~~file the~~
13 ~~return and~~ remit the tax by electronic transfer to the state and shall file the return by
14 electronic means. The person shall file the return on or before the ~~last~~ twenty-third
15 day of the month following each two-month period and remit the tax on or before the



1 second to the last day of the month following each two-month period;

2 ~~(3)(2)~~ Any person whose tax liability is one thousand dollars or more annually ~~and who~~
3 ~~remits, shall remit~~ the tax by electronic transfer to the state; and shall file the return
4 by electronic means. The person shall file the return on or before the twenty-third day
5 of the month following each monthly period and remit the tax on or before the second
6 to the last day of the month following each monthly period.

7 The secretary of revenue shall grant an exception for a period of two years from the
8 requirement to file and pay electronically, if requested by the taxpayer. However, the secretary
9 is not required to grant such exception after July 1, 2005. The secretary of revenue may grant
10 an exception from the requirement to file and pay electronically if the taxpayer does not have
11 internet or telephone access. The secretary of revenue may grant an extension of not more than
12 five days for filing a return and remittance. However, the secretary of revenue may grant an
13 extension for remitting the tax to a qualified business as provided in §§ 10-45-99 to 10-45-107,
14 inclusive, for six months.

15 Unless an extension is granted, penalty or interest under § 10-59-6 shall be paid if a return
16 or remittance is not made on time.

17 Section 2. That § 10-46A-1.6 be amended to read as follows:

18 10-46A-1.6. Any person who is the holder of a contractor's excise tax license or is a
19 contractor whose receipts are subject to contractor's excise tax in this state during the periods
20 specified by this section shall make a return and remittance to the Department of Revenue on
21 forms prescribed and furnished by the department in the following manner:

22 (1) ~~Any person whose tax liability is one thousand dollars or more annually, shall file the~~
23 ~~return and remit the tax on or before the twentieth day of the month following each~~
24 ~~monthly period;~~

1 ~~—(2)—~~ Any person whose tax liability is less than one thousand dollars annually, shall ~~file the~~
2 ~~return and~~ remit the tax by electronic transfer to the state and shall file the return by
3 electronic means. The person shall file the return on or before the ~~last~~ twenty-third
4 day of the month following each two-month period and remit the tax on or before the
5 second to the last day of the month following each two-month period;

6 ~~(3)~~(2) Any person whose tax liability is one thousand dollars or more annually ~~and who~~
7 remits, shall remit the tax by electronic transfer to the state; and shall file the return
8 by electronic means. The person shall file the return on or before the twenty-third day
9 of the month following each monthly period and remit the tax on or before the second
10 to the last day of the month following each monthly period.

11 The secretary of revenue may grant an exception from the requirement to file and pay
12 electronically for hardship. The secretary of revenue may grant an extension of not more than
13 five days for filing a return and remittance. Unless an extension is granted, the person with the
14 tax liability shall pay the penalty or interest as provided by § 10-59-6 if a return or remittance is
15 not made on time.

16 Section 3. That § 10-46B-1.4 be amended to read as follows:

17 10-46B-1.4. Any person who is the holder of a contractor's excise tax license or is a
18 contractor whose receipts are subject to contractor's excise tax in this state during the periods
19 specified by this section shall make a return and remittance to the Department of Revenue on
20 forms prescribed and furnished by the department in the following manner:

21 (1) ~~Any person whose tax liability is one thousand dollars or more annually, shall file the~~
22 ~~return and remit the tax on or before the twentieth day of the month following each~~
23 ~~monthly period;~~

24 ~~—(2)—~~ Any person whose tax liability is less than one thousand dollars annually, shall ~~file the~~

1 ~~return and~~ remit the tax by electronic transfer to the state and shall file the return by
2 electronic means. The person shall file the return on or before the ~~last~~ twenty-third
3 day of the month following each two-month period and remit the tax on or before the
4 second to the last day of the month following each two-month period;

5 ~~(3)(2)~~ Any person whose tax liability is one thousand dollars or more annually ~~and who~~
6 ~~remits,~~ shall remit the tax by electronic transfer to the state; and shall file the return
7 by electronic means. The person shall file the return on or before the twenty-third day
8 of the month following each monthly period and remit the tax on or before the second
9 to the last day of the month following each monthly period.

10 The secretary of revenue may grant an exception from the requirement to file and pay
11 electronically for hardship. The secretary of revenue may grant an extension of not more than
12 five days for filing a return and remittance. Unless an extension is granted, the person with the
13 tax liability shall pay the penalty or interest as provided by § 10-59-6 if a return or remittance is
14 not made on time.